



**Office of Internal Audit
Monthly Internal Control Tip**

Ensure documented policies and procedures have been reviewed and updated for relevant processes within your area, agency or department.

April is a time of renewal as the effects of winter fade while the warmth and colors of spring begin to blossom. As you think about spring cleaning, remember that policies and procedures should be dusted off and reviewed to ensure they accurately describe the activities of your area, agency or department. Below are tips to ensure your policies and procedures do not become April Fools.

- **Document Policies and Procedures.** Policies and procedures must be formally documented (i.e. typed and maintained in a shared location). Revisions must be made to the Policy and Procedure Document at least annually or when there is a significant change in the process. Draft versions of the Policy and Procedure Document should be clearly marked “Draft”. The final version should note the author and last revision date.
- **Accurate Policies and Procedures.** Policies and procedures must be clear, concise, accurately describe the subject(s) addressed.
- **Differentiate between Policies and Procedures.**
 - **Policies** are principle based statements to be followed to carry out the activities of Louisville Metro Government. Policies generally have broad application throughout Louisville Metro Government and are binding on employees, officers, and/ or elected officials of Louisville Metro Government.
 - **Procedures** are the processes or set of steps followed in order to give effect to the policies of Louisville Metro Government. Procedures are a documented explanation of the “who, what, when, where, and how” regarding daily activities in your area, agency, or department.
- **Consistent Policies and Procedures.** Policies and procedures must use consistent language and terminology throughout the policy. Utilize terms that are well understood and avoid terms that have multiple meanings or are commonly used in differing ways.
- **Defining Policies and Procedures.** Policies and procedures must clearly define responsibilities and reference titles, positions, and departments rather than specific individuals. Contact information that may change, such as a person's name, phone number, or email address should be avoided.
- **Share Policies and Procedures.** Don't keep your Policies and Procedures a secret! Ensure the most current document is available to staff.

This tip brought to you by the Office of Internal Audit. Previous Monthly Internal Control Tips can be found on the Office of Internal Audit's webpage, located [here](#).